

**Hearing Date: January 25, 2008**  
**Hearing Time: 10:00 a.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
:   
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:   
Debtors. : (Jointly Administered)  
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DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-FOURTH OMNIBUS OBJECTION  
PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (A) DUPLICATE OR  
AMENDED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND  
RECORDS, (C) UNTIMELY CLAIMS, AND (D) CLAIMS SUBJECT TO MODIFICATION,  
MODIFIED CLAIMS ASSERTING RECLAMATION, AND CLAIM SUBJECT TO  
MODIFICATION THAT IS SUBJECT TO PRIOR ORDER

("DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-FOURTH  
OMNIBUS CLAIMS OBJECTION")

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),<sup>1</sup> hereby submit this Omnibus Reply In Support Of Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 11588) (the "Twenty-Fourth Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Twenty-Fourth Omnibus Claims Objection on December 21, 2007, seeking entry of an order (a) disallowing and expunging certain "Claims," as that term is defined in 11 U.S.C. § 101(5), because (i) they were duplicative of other Claims or have been amended or superseded by later-filed Claims, (ii) they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, and (iii) they were untimely filed pursuant to the Bar Date Order, and (b) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor with respect to (i) certain Claims, (ii) certain Claims, some of which are subject to an agreement between the claimant and the Debtors relating to the valid amount of each claimant's reclamation demand, some of which are subject to certain reserved defenses, and some of which are held by claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, and (iii) one Claim that was modified pursuant to a prior order.

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<sup>1</sup> Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Twenty-Fourth Omnibus Claims Objection.

2. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Twenty-Fourth Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Twenty-Fourth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on January 18, 2008.

3. As of January 23, 2008 at 12:00 p.m. (prevailing Eastern time), the Debtors had received 24 timely-filed formal docketed responses (collectively, the "Responses") to the Twenty-Fourth Omnibus Claims Objection. In the aggregate, the Responses cover 36 Claims. Attached hereto as Exhibit A is a chart summarizing each of the Responses and listing the 36 Claims for which a Response was filed. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) entered on December 6, 2006 (the "Claims Objection Procedures Order"), the hearing with respect to each of the 36 Claims for which a Response was filed will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim.

4. Attached hereto as Exhibit B is the revised proposed order (the "Revised Proposed Order"),<sup>2</sup> which reflects the adjournment of the hearings with respect to the Claims for which Responses were filed. Such adjournment will be without prejudice to the Debtors' right to

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<sup>2</sup> Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Twenty-Fourth Omnibus Claims Objection.

assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order.

5. In addition to the Responses, the Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested with the Twenty-Fourth Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.

6. Except for those Claims with respect to which the hearings have been adjourned to future dates, the Debtors believe that the Revised Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) sustaining the Twenty-Fourth Omnibus Claims Objection, subject to the modifications made to the Revised Order, (b) adjourning the hearing with respect to all Claims for which a Response was filed pursuant to the Claims Objection Procedures Order, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
January 24, 2008

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